(b) whether some private medical institutions have also started charging service tax from the patients in the same manner in Delhi; and

(c) whether such service tax on students and patients is permissible and if not, what action Government propose to take in the matter?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.S. PALANIMANICKAM): (a) Commercial Training or Coaching Services have been brought under the Service Tax net by the Finance Act 2003, w.e.f. 1 -7-2003 and the services shall be taxed, if provided by a commercial training or coaching centre to any person in relation to commercial training or coaching. Accordingly institutions having their registered offices whether outside Delhi or not, if engaged in training to the students for competitive examinations in engineering and medical education are liable to pay the Service Tax. Being the indirect tax, the Service Tax is charged to the service provider, which in turn collects it from the recipient of services. Accordingly in the present case also, the institution will charge Service Tax to the student, at the rate of 10.2 per cent on the gross amount charged for rendering services in relation to commercial training or coaching.

(b) Service Tax is not applicable on medical institutions for rendering medical treatments, accordingly it cannot be charged by any private medical institution to the patients.

(c) As mentioned above in (a) and (b)

**Annual Narcotics Certification Report**

2207. SHRI MOTILAL VORA:
SHRI K. RAMAMOHANA RAO:
SHRI RAMA MUNI REDDY SIRIGIREDDY:

Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that the Annual Narcotics Certification Report presented to the US Congress and released by the President of the USA indicated India as one of the major drug transit or illicit drug producing countries of the world;

(b) if so, what is the reaction of Government to this Report submitted to the Congress; and

(c) the details of drugs seized in India during the last three years, year-wise and drug-wise?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.S. PALANIMANICKAM): (a) and (b) Yes, Sir. As in the previous years, India has been identified as one of the major illicit drug producing and / or drug transit countries in the US Department of State's International Narcotics Control Strategy Report for the year 2003. In response, a comprehensive report containing the overall counter-narcotics performance of India has been forwarded to the US Authorities for a favourable certification for the year 2004.

(c) The details of major drugs seized in the country during the last three years, as reported by the different Drug Enforcement Agencies upto 31.1.2005, are as under:

| | Quantity seized (in Kg) | | |
|---|---|---|---|
| Drug | 2002 | 2003 | 2004 |
| Heroin | 879 | 991 | 1156 |
| Opium | 1835 | 1720 | 2224 |
| Morphine | 66 | 109 | 97 |
| Ganja | 88491 | 79653 | 140216 |
| Hashish | 3010 | 3013 | 4555 |

**Amendment to Securitisation Act**

2208. SHRI RAMA MUNI REDDY SIRIGIREDDY:
SHRI K. RAMA MOHANA RAO:

Will the Minister of FINANCE pleased to state:

(a) whether Government propose to bring an amendment to the Enforcement of Security Interest and Recovery of Debt Act to strengthen banks in recovering dues from the defaulters;

(b) how the proposed amendment would prevent the defaulters from employing delaying tactics by using the Supreme Court's ruling;

(c) whether it is also a fact that the SC has struck down Sub-Section (2) of Section 17 of the above Act;